

## Questionnaire manual: Wages and salaries and labour force

Questionnaire code: 14622024

Submitted in: By 18th date after the end of the reference month

Periodicity: Monthly

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Statistics Estonia guarantees the full protection of data submitted.

An example on reducing the number of employees. Working hours established based on the internal procedure rules of the employer are 8 h a day. Find the monthly average number of employees, provided that: on 1–15 January the employer employed 30 full time employees, on 16–31 Jan 50 full time employees, on 1–31 Jan 1 part time employee with 6 working hours a day – with work load of 0.75, on 1–15 Jan 1 part time employee with 4 working hours a day – with work load of 0.50, on 1–31 Jan 1 part time employee with 2 working hours a day – with work load of 0.25. Finding the average number of full-time employees:  $(15 \times 30 + 16 \times 50) / 31 = 40.32$

Finding the average number of part-time employees:  $(0.75 \times 31 + 0.5 \times 15 + 0.25 \times 31) / 31 = 1.24$  Average number of employees, in full-time equivalents:  $40.32 + 1.24 = 41.56$ .

eSTAT (<https://estat.stat.ee/>) is for data submission.

Please make sure that you enter data in the correct cell. If you enter alphabetical characters in a number field, a corresponding error message is displayed. In the case of some fields, logic (arithmetic) checks have been applied to prevent data entry mistakes. If there is a conflict in the entered data or they conflict with prefilled data, an error message appears when the table is checked. In the case of errors, review the data carefully and make corrections.

After correcting the data, save changes and check the questionnaire again. If there are no more mistakes, confirm and submit the data by clicking "Confirm" on the last page of the questionnaire. You will be displayed a message that the data have been submitted successfully. If you have any questions, please contact Statistics Estonia's customer service either by phone at +372 625 9300 (Mon–Thu 8:30–16:30, Fri 8:30–15:30) or by e-mail at [klienditugi@stat.ee](mailto:klienditugi@stat.ee).

### DATA COLLECTED WITH THE QUESTIONNAIRE

#### Table A. WAGES AND SALARIES AND LABOUR FORCE. A MANUAL can be used to fill in the questionnaire.

Insert all types of wages and salaries only once, so that no wage or salary type would be included in any other type of wage or salary. Sum up types of wages and salaries to get gross salary (rows 5–11).

The questionnaire includes employees working based on employment contracts and the Civil Service Act or natural persons in service. Also indicate all persons listed in subsection 2 (2) of the Civil Service Act. Persons listed in subsection 3 are also considered: rural municipality or city district elders, members of rural municipalities or city governments, members of the Government of the Republic, judges, the Chancellor of Justice, the Auditor General and the President of the Republic. The questionnaire does not include the employees providing services under the contracts under the law of obligations, employees on parental leave (until the child reaches the age of 3), employees whose employment relationship has been suspended for more than 6 months, persons providing services, members of the local government council, lay judges, members of the council of public or private limited companies (unless they are the employees of the public or private limited company).

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
1 /	Number of employees received payment in the reference month *	TOOT_A RV_K	The number of empl. incl. the persons employed under an employment contract, contracts of services and the Civil Service Act, who are listed among the empl. of the company or institution and received payment. Non-working empl. listed among the empl. of the employer, who are on parental leave and in military service in the reference period, are not incl. The number of empl. also incl the special cases based on the Civil Service Act: the President of the Republic, members of the Government of the Republic, the Auditor General, the Chancellor of Justice, a judge, a police officer, a border guard officer, a prison off., a prosecutor and persons contracted under the Military Service Act. It does not incl. members of the local government council and members of the council of public or private limited companies, unless they are the empl. of the public or private limited company. Number of empl. in the reference month must correspond to the labour costs of the employer in the reference period.	Positive integer	

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2 /	Average number of employees, in full-time equivalents *	WS_091	To find the monthly average number of employees in full-time equivalents, the total time fund in a calendar month in days is calculated for employees and divided by the number of days in the calendar month. To find the total time fund in a calendar month, all working days, holidays and days missed from work (sick days, holidays, etc.) of all employees are summed. The number of employees on days off and holidays is considered equal to the number of employees on the working day preceding the day off or holiday. Part time employees are considered proportionally with the worked time (e.g., an employee whose contractual working hours are 20 hours per week, is considered as 0.5). Persons on parental leave and other employees whose employment relationship has been suspended for more than 6 months are <b>not considered in the average number of employees.</b>	Positive real number (0,2)	
3 /	Number of hours worked *	WS_041	Number of hours worked (in thousand hours with two decimals) – includes the actually worked hours (incl. preparation of work, time spent on the maintenance repair of equipment, cleaning of equipment, filling in work orders and reports); time spent at workplace but not for working, e.g., short-time stoppages of equipment, etc.; coffee and tea breaks and overtime hours, except hours that are paid for but not actually spent working (holidays, sick leaves, etc.), lunch, time spent travelling to and from work, time spent on degree trainings (acquisition of education) and professional trainings (courses, exercises). The number of hours worked must correspond to the earned salary (row 5 to row 7).	Positive real number (0,2)	
4 /	Number of vacant paid posts at the end of reference month *	MTI_001_K	Total job vacancies as at the last date of the reference month, i.e., newly created posts, vacancies or paid posts soon to be vacant, for which the employee a) is actively engaged in making efforts to find a suitable candidate from outside the company/institution/organisation and b) plans to fill the post either immediately or within a predetermined time. <b>Includes both full and part time vacancies.</b>	Positive integer	
5 /	Basic wage or salary together with monthly bonus and premium	A11001_2_K	Time wage and pay for piecework calculated based on the remuneration determined in an employment contract or legal acts together with regularly paid bonus. Regularly paid bonus includes monthly premiums and bonuses, additional remuneration for work in difficult or health damaging conditions, remuneration for qualification, language skills and seniority, if the calculation is based on the time actually worked. This does not include remuneration for overtime hours or special bonus for working in shifts, in night shifts and on public holidays, irregular payments and premiums, in-kind remuneration, regular quarterly premiums (payment by results) and other non-regular (lump sum) premiums and <b>bonuses and payments for days not worked.</b>	Positive integer	
6 /	Earnings related to overtime	A11003_K	Wage or salary for the number of hours worked over standard working hours. Includes the total sum, not only the bonus rate added to the regular hourly wage. Example: the hourly wage rate of an employee is 5 euros and the bonus paid for overtime hours is 50%, hence 2.5 euros. The sum to be indicated is $5 + 2.5 = 7.5$ .	Positive integer	
7 /	Bonus for working in shifts, in night shifts and on public holidays	A11004_K	Bonus for working in shifts, in the evenings, at night, on weekends or on public holidays, if such instances are not considered as overtime hours. This includes the additional <b>bonus sum, not the whole sum.</b>	Positive integer	
8 /	Irregular bonuses and premiums	A11005_K	All irregularly paid bonuses and premiums: quarterly bonus, annual bonus, Christmas bonus, payment by results and other irregularly paid additional bonuses and premiums (including holiday bonus, unused holiday allowance). This does not include regular (monthly) premium or bonus, social <b>benefits in the event of a jubilee, birth, death, etc.</b>	Positive integer	
9 /	Payments for days not worked	A11006_7_K	All holiday pays and special holiday pays (e.g., for marriage, death of a family member, military service, child starting school) and other payments for days not worked, which, for instance, includes pay for waiting time, payments for the time of strikes and lock-outs, degree and professional trainings, the share of the payment for the home on-call time of a <b>health care professional for the time they were not called out.</b>	Positive integer	
10 /	Wages and salaries in kind or payment in kind	MTI_005_K	Wages and salaries in kind (payment in kind) – different non-monetary remunerations, e.g., remuneration in products or services; food and beverages; clothing and footwear, etc.; administrative and utility costs related to the dwellings of employees (electricity, gas, water, heating, etc.); products or services at discount prices; loan interest for the purchase of	Positive integer	

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			consumer goods paid by the employer; payment of housing loan interests; benefits for covering the costs related to accommodation and dwellings (e.g., rent); costs related to the administration of houses, apartments owned by the employer (maintenance repairs, insurance and administration costs); use of company car for personal use; indirect benefits for own employees, e.g., benefits for travelling to and from work (monthly cards, bus tickets, etc.), benefits for child care, catering, sports and spare time, and payments to the labour union funds.		
11 /	Payments to employees' savings schemes	MTI_004_K	Payments by the employer for the creation of a special fund for purchasing the shares or other financial assets for employees, even if they do not have direct access to such means. From the payment, the sum of any tax incentive valid for the employer must be deducted. Free provision of shares or selling shares at a lower price to employees or a special fund may be considered as a cost for the employer only if the said shares were purchased from the stock market. The cost of this for the employer is the difference between the purchase and the sale price or transfer price. The payment is indicated with VAT.	Positive integer	
12 /	Social tax	A12001_K	Social tax which is calculated from the monetary and in-kind wages and salaries (fringe benefits) of the reference month (calendar month). DOES NOT INCLUDE social tax paid from target donations for gross salaries of own employees and salaries of employees employed under contracts for services.	Positive integer	
13 /	Employer's unemployment insurance premium	A12002_K	Unemployment insurance premium calculated from the labour costs of the reference month (calendar month). Does not include the unemployment insurance premium paid by the insured persons themselves or the unemployment insurance premium paid from target donations for gross salaries of own employees and salaries of employees employed under contracts for services.	Positive integer	
14 /	Collectively agreed, contractual and voluntary social-security contributions by the employer	A12003_K	Payments by the employer to the social security schemes in addition to mandatory payments (social tax, unemployment insurance premium): additional pension plans (insurance plans of insurance companies, insurance funds managed by the employer, budget reserves, all costs made to finance the additional pension plans), additional health insurance plans, additional unemployment insurance plans and other voluntary social security schemes (e.g., life, health and accident insurance).	Positive integer	
15 /	Allowances paid for employees for sickness, occupational accidents or occupational diseases	A12004_K	Sums from which the following is deducted from: refunds from social security institutions and the sums the employer pays directly to the employee for ensuring income and remunerating the loss of income in case of sickness, occupational accident, occupational disease, etc. Does not include the sick days remunerated by the Health Insurance Fund.	Positive integer	
16 /	Allowances and benefits paid for employees for pensions and health care	A12005_K	Includes the benefits and bonuses calculated by the employer for the pensions and health care for current or former employees, especially in the government sector. Sums which the employer pays directly to employees (not through insurance plans or funds). The sum is indicated, if the actual disbursement for an employee or a former employee is made.	Positive integer	
17 /	Payments to employees leaving the enterprise	A12006_K	All benefits by the employer upon the termination of the employment relationship and payments for the employee leaving the company, which are paid directly to the employee. Includes, for instance, severance pay and compensation for unannounced release from work. Does not include unused holiday allowance which is indicated under irregular premiums.	Positive integer	
18 /	Other allowances and benefits paid for employees	A12007_K	All other social payments, benefits and allowances paid directly to employees, which are not elsewhere indicated, such as education allowance (trainings outside the company) for employees and their families, ensured allowances for partial unemployment or average wage or salary paid in case of an obstacle to work, one-time benefits for employees for certain occasions (getting married, birth of children), covering the educational fees of the children of employees.	Positive integer	
19 /	Salary subsidy received by the employer	MTI_002_K	A wage subsidy is the support paid to an employer for the hiring of an unemployed person. It is designed to support the long-term unemployed, young people, people with reduced capacity for work, recipients of international protection and people who have been released from prison in finding work.	Positive integer	

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			Indicate the bonus which is included in the main wage or salary of the reference period (row 5).		
20 /	Subsidies received by the employer from target donations (included in the basic wage or salary)	MTI_003_K	Subsidies received by the employer from target donations (included in the basic wage or salary). Indicate the bonus which is included in the main wage or salary of the reference period (row 5).	Positive integer	

**Table C. ABSENCE OF PAID LABOUR**

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
WS_004_1 / 1	Reason for the absence of salaried employees	WS_004_1	Reason for the absence of employees.	Majandustegevuse_tunnus_6L	

**Table D. TIME SPENT ON FILLING OUT THE QUESTIONNAIRE (incl. for preparing the data, only for April)**

The table need not be filled in period(s) **2024-01, 2024-02, 2024-03, 2024-05, 2024-06, 2024-07, 2024-08, 2024-09, 2024-10, 2024-11, 2024-12.**

Please estimate how much time you spent on filling out the questionnaire (incl. time spent on reading the instructions, collecting and preparing data). Record the total time spent by all employees.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
1 / 1	Number of hours spent on completing the questionnaire and collecting and preparing the necessary data	TAITMIS EAEGTU NDI	Number of hours spent by all employees on completing the questionnaire. The time spent on completing the questionnaire includes the time spent on reviewing instructions, collecting and preparing the necessary data.	Positive integer	
1 / 2	Number of minutes spent on completing the questionnaire and collecting and preparing the necessary data	TAITMIS EAEGMI NUTIT	Number of minutes spent by all employees on completing the questionnaire. The time spent on completing the questionnaire includes the time spent on reviewing instructions, collecting and preparing data. Permitted value range 0–59.	Positive integer	

**Table Y2. Overall assessment on the questionnaire**

The table need not be filled in period(s) **2024-01, 2024-02, 2024-03, 2024-04, 2024-06, 2024-07, 2024-08, 2024-09, 2024-10, 2024-11, 2024-12.**

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
/	Overall	TAGASI		rahulolu_va	

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	assessment on the ease of completing the questionnaire	SY_1		ga_lihtne_vaga_keeruline_5L	
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### Table Y3. Suggestions and comments

The table need not be filled in period(s) **2024-01, 2024-02, 2024-03, 2024-04, 2024-06, 2024-07, 2024-08, 2024-09, 2024-10, 2024-11, 2024-12.**

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
/	Suggestions and comments	TAGASIS_TESSIT		Text	

### LISTS / CLASSIFICATIONS

Name of the list/classification: **Majandustegevuse\_tunnus\_6L**

Item code	Item name	Unit of measurement	Clarification
EITASU	Seasonal activity or no wages paid		
ETK	Data are submitted with a questionnaire of another enterprise/organisation		
LOPETATUD	Activity discontinued		
PEATATUD	Activity suspended		
POLEALUSTANUD	Activity not started		
PTJ	No paid employees		